

Kwazulu-Natal: Mpofana(KZN223) - Table A1 Budget Summary for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Kwazulu-Natal: Mpumalanga(KZN223) - Table A1 Budget Summary for 4th Quarter ended 30 June 2011 (Published figures as at 2011/02/20)										
Description	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Financial Performance										
Property rates	-	10 515	8 722	12 617	10 575	10 575	9 557	9 392	11 027	12 112
Service charges	-	17 704	20 979	24 645	35 166	35 166	31 390	51 892	54 620	57 602
Investment revenue	-	117	1 157	247	1 019	1 019	786	1 068	1 125	1 186
Transfers recognised - operational	-	12 947	14 409	23 569	24 564	24 564	9 837	52 228	24 384	26 119
Other own revenue	-	15 662	13 368	17 085	14 989	14 989	11 559	13 954	15 460	16 110
Total Revenue (excluding capital transfers and contributions)	-	56 946	58 634	78 162	86 314	86 314	63 130	128 534	106 616	113 128
Employee costs	-	14 145	14 625	22 036	23 724	23 724	16 777	29 119	30 662	32 347
Remuneration of councillors	-	183	1 557	1 985	2 070	2 070	1 095	2 469	2 600	2 743
Depreciation & asset impairment	-	-	-	2 448	5 679	5 679	-	5 709	6 012	6 343
Finance charges	-	135	49	471	429	429	(337)	471	500	530
Materials and bulk purchases	-	15 950	21 477	22 541	33 134	33 134	28 706	29 924	31 510	33 243
Transfers and grants	-	34	-	3 540	-	-	-	-	-	-
Other expenditure	-	14 328	12 041	24 771	19 694	19 694	10 067	58 540	29 718	31 765
Total Expenditure	-	44 776	49 748	77 792	84 731	84 731	56 307	126 232	101 002	106 971
Surplus/(Deficit)	-	12 169	8 886	370	1 583	1 583	6 822	2 302	5 614	6 157
Transfers recognised - capital	-	-	4 034	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	12 169	12 920	370	1 583	1 583	6 822	2 302	5 614	6 157
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	12 169	12 920	370	1 583	1 583	6 822	2 302	5 614	6 157
Capital expenditure & funds sources										
Capital expenditure	-	18 133	12 069	9 579	6 929	6 929	5 073	14 514	12 833	13 587
Transfers recognised - capital	-	10 734	11 810	6 039	6 039	6 039	-	12 214	11 756	12 402
Public contributions & donations	-	7 399	258	3 540	890	890	2	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	2 300	1 077	1 185
Total sources of capital funds	-	18 133	12 069	9 579	6 929	6 929	2	14 514	12 833	13 587
Financial position										
Total current assets	-	51 771	52 751	131	52 751	52 751	185 674	111 285	120 642	133 635
Total non current assets	-	3 171	36 232	15	36 232	36 232	109 631	36 579	36 579	36 580
Total current liabilities	-	12 005	38 509	53	38 509	38 509	129 977	31 874	33 304	34 874
Total non current liabilities	-	506	147	0	1 466	1 466	5 187	338	246	177
Community wealth/Equity	-	42 430	-	92	49 008	49 008	160 141	112 780	84 936	86 671
Cash flows										
Net cash from (used) operating	(4 110)	(399)	(45 932)	(1 055)	9 159	9 159	4 404	24 597	28 899	30 688
Net cash from (used) investing	992	(5 559)	29 000	-	-	-	(326)	(14 513)	(12 833)	(13 587)
Net cash from (used) financing	32	-	148	-	-	-	-	(338)	(246)	(177)
Cash/surplus (shortfall) at the year end	(4 819)	(4 862)	(21 147)	(1 055)	9 159	9 159	3 711	10 113	25 933	42 857
Cash backing/surplus reconciliation										
Cash and investments available	-	22 445	22 022	109	21 928	21 928	13 587	23 624	29 624	35 624
Application of cash and investments	-	11 464	5 633	26 501	14 132	14 132	70 792	13 467	(30 799)	(31 115)
Balance - surplus (shortfall)	-	10 981	16 388	(26 392)	7 796	7 796	(57 205)	10 157	60 423	66 739
Asset management										
Asset register summary (WDV)	-	18 133	12 069	19 158	6 929	6 929	5 073	27 728	25 666	27 174
Depreciation & asset impairment	-	-	-	2 448	5 679	5 679	-	5 709	6 012	6 343
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
Free services										
Cost of Free Basic Services provided	-	-	-	4 000	4 000	4 000	2 000	3 732	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Kwazulu-Natal: Mpofana(KZN223) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2011 (Published F

Standard Classification Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	1									
Revenue - Standard										
<i>Governance and Administration</i>		-	32 836	32 231	38 151	43 407	43 407	40 734	47 759	48 400
Executive & Council			159	331		45	45			
Budget & Treasury Office			32 677	31 900	38 116	43 316	43 316	40 371	47 423	47 695
Corporate Services					35	45	45	363	336	705
<i>Community and Public Safety</i>		-	4 239	2 118	6 942	3 131	3 131	33 222	3 750	3 962
Community & Social Services			113	74	86	92	92	259	277	297
Sport And Recreation										
Public Safety			3 715	1 756	5 444	806	806	2 650	3 045	3 213
Housing			411	287	489	489	489	30 314	428	452
Health					923	1 743	1 743			
<i>Economic and Environmental Services</i>		-	1 586	3 349	2 186	2 516	2 516	2 485	275	3 165
Planning and Development					80			48		
Road Transport			1 586	3 349	2 106	2 516	2 516	2 438	275	3 165
Environmental Protection										
<i>Trading Services</i>		-	18 272	24 971	30 883	37 260	37 260	52 092	54 833	57 602
Electricity			17 863	24 512	32 037	40 543	40 543	50 132	52 790	55 470
Water										
Waste Water Management										
Waste Management			409	459	(1 154)	(3 284)	(3 284)	1 960	2 042	2 132
<i>Other</i>	4		12							
Total Revenue - Standard	2	-	56 946	62 668	78 162	86 314	86 314	128 534	106 616	113 128
Expenditure - Standard										
<i>Governance and Administration</i>		-	16 948	15 585	31 644	31 585	31 585	37 159	49 187	50 983
Executive & Council			7 722	9 719	4 374	14 804	14 804	4 258	11 133	9 197
Budget & Treasury Office			9 226	5 866	18 304	16 668	16 668	15 950	14 583	16 120
Corporate Services					8 965	114	114	16 951	23 471	25 666
<i>Community and Public Safety</i>		-	4 362	5 386	9 874	10 083	10 083	41 231	11 553	12 402
Community & Social Services			544	1 025	3 256	2 903	2 903	4 539	4 313	4 567
Sport And Recreation			650	947	1 868	1 789	1 789	1 890	2 000	2 088
Public Safety			1 457	1 714	2 144	2 156	2 156	2 744	2 895	2 975
Housing			274	441	699	1 368	1 368	30 343	420	436
Health			1 438	1 259	1 907	1 866	1 866	1 714	1 925	2 336
<i>Economic and Environmental Services</i>		-	3 902	4 205	7 527	5 887	5 887	10 590	4 484	4 602
Planning and Development			1 482	1 491	1 920	1 498	1 498	4 823		
Road Transport			2 420	2 715	5 607	4 390	4 390	5 767	4 484	4 602
Environmental Protection										
<i>Trading Services</i>		-	19 560	24 572	28 747	37 175	37 175	37 252	35 777	38 984
Electricity			18 409	23 181	27 253	35 605	35 605	34 665	35 297	37 222
Water										
Waste Water Management						104	104			
Waste Management			1 151	1 392	1 494	1 466	1 466	2 587	480	1 762
<i>Other</i>	4		4							
Total Expenditure - Standard	3	-	44 776	49 748	77 792	84 731	84 731	126 232	101 002	106 971
Surplus/(Deficit) for the year		-	12 169	12 920	370	1 583	1 583	2 302	5 614	6 157

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Kwazulu-Natal: Mpofana(KZN223) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description		Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Revenue By Source												
Property rates	2	-	10 515	8 722	12 617	10 575	10 575	9 557	8 495	10 058	11 066	
Property rates - penalties and collection charges		-	-	-	-	-	-	-	897	969	1 046	
Service charges - electricity revenue	2	-	17 296	23 868	31 445	39 765	39 765	35 754	49 932	52 578	55 470	
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	2	-	409	459	(1 234)	(3 284)	(3 284)	415	1 960	2 042	2 132	
Service charges - other		-	-	(3 348)	(5 566)	(1 315)	(1 315)	(4 779)	-	-	-	
Rental of facilities and equipment		-	827	967	1 104	1 297	1 297	940	635	672	485	
Interest earned - external investments		-	117	1 157	247	1 019	1 019	786	1 068	1 125	1 186	
Interest earned - outstanding debtors		-	9 249	7 990	7 870	7 486	7 486	7 367	7 845	8 261	8 261	
Dividends received		-	-	-	-	-	-	-	-	-	-	
Fines		-	3 715	1 755	5 444	806	806	315	2 650	3 045	3 213	
Licences and permits		-	-	-	-	-	-	-	-	-	-	
Agency services		-	1 586	-	-	-	-	-	-	-	-	
Transfers recognised - operational		-	12 947	14 409	23 569	24 564	24 564	9 837	52 228	24 384	26 119	
Other own revenue	2	-	285	2 656	2 666	2 900	2 900	2 938	2 825	3 482	4 151	
Gains on disposal of PPE		-	-	-	-	2 500	2 500	-	-	-	-	
Total Revenue (excl. capital transfers and contributions)		-	56 946	58 634	78 162	86 314	86 314	63 130	128 534	106 616	113 128	
Expenditure By Type												
Employee related costs	2	-	14 145	14 625	22 036	23 724	23 724	16 777	29 119	30 662	32 347	
Remuneration of councillors		-	183	1 557	1 985	2 070	2 070	1 095	2 469	2 600	2 743	
Debt impairment	3	-	-	-	5 025	-	-	-	5 266	5 519	5 784	
Depreciation and asset impairment	2	-	-	-	2 448	5 679	5 679	-	5 709	6 012	6 343	
Finance charges		-	135	49	471	429	429	(337)	471	500	530	
Bulk purchases	2	-	15 950	21 477	22 541	33 134	33 134	28 706	29 924	31 510	33 243	
Other Materials	8	-	-	-	-	-	-	-	-	-	-	
Contract services		-	637	753	1 069	1 688	1 688	833	2 690	2 833	3 614	
Transfers and grants		-	34	-	3 540	-	-	-	-	-	-	
Other expenditure	4,5	-	13 442	11 288	18 676	18 006	18 006	9 233	50 477	21 366	22 317	
Loss on disposal of PPE		-	250	-	-	-	-	-	106	-	50	
Total Expenditure		-	44 776	49 748	77 792	84 731	84 731	56 307	126 232	101 002	106 971	
Surplus/(Deficit)												
Transfers recognised - capital	6	-	-	4 034	-	-	-	-	-	-	-	
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	
Contributed assets		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions		-	12 169	12 920	370	1 583	1 583	6 822	2 302	5 614	6 157	
Taxation		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation		-	12 169	12 920	370	1 583	1 583	6 822	2 302	5 614	6 157	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		-	12 169	12 920	370	1 583	1 583	6 822	2 302	5 614	6 157	
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year		-	12 169	12 920	370	1 583	1 583	6 822	2 302	5 614	6 157	

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Kwazulu-Natal: Mpofana(KZN223) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

KwaZulu-Natal, Mpumalanga (KZN223) - Table A3 Budgeted Capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2011 (Published figures as at 2011/06/20)											
Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Capital Expenditure - Standard											
<i>Governance and Administration</i>		-	7 365	78	3 011	557	557	457	1 713	1 077	1 185
Executive & Council			7 365	10	1 629	27	27	385	413		
Budget & Treasury Office				20	1 382	30	30	73	1 300	1 077	1 185
Corporate Services				49		500	500				
<i>Community and Public Safety</i>		-	63	179	240	-	-	-	337	-	-
Community & Social Services			63	171	80				137		
Sport And Recreation					130				200		
Public Safety											
Housing				8							
Health					30						
<i>Economic and Environmental Services</i>		-	8 905	10 795	3 328	3 362	3 362	3 869	9 788	11 756	12 402
Planning and Development					15	0	0	6	120		
Road Transport			8 905	10 795	3 313	3 362	3 362	3 863	9 668	11 756	12 402
Environmental Protection											
<i>Trading Services</i>		-	1 801	1 017	3 000	3 010	3 010	746	2 676	-	-
Electricity			1 801	1 015	3 000	3 000	3 000	746	2 546		
Water						10	10				
Waste Water Management											
Waste Management				1					130		
<i>Other</i>											
Total Capital Expenditure - Standard	3	-	18 133	12 069	9 579	6 929	6 929	5 073	14 514	12 833	13 587
Funded by:											
National Government			10 734	11 810	6 039	6 039	6 039		12 214	11 756	12 402
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	10 734	11 810	6 039	6 039	6 039	-	12 214	11 756	12 402
Public contributions and donations	5		7 399	258	3 540	890	890	2			
Borrowing	6										
Internally generated funds									2 300	1 077	1 185
Total Capital Funding	7	-	18 133	12 069	9 579	6 929	6 929	2	14 514	12 833	13 587

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Kwazulu-Natal: Mpofana(KZN223) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands											
ASSETS											
Current assets											
Cash			161	258	109	258	258	8 505	800	800	800
Call investment deposits	1		24 920	22 069		22 069	22 069		22 782	28 782	34 782
Consumer debtors	1		24 776	29 304	20	29 304	29 304	176 216	83 110	89 110	96 103
Other debtors			1 620	945	2	146	146		4 143	1 500	1 500
Current portion of long-term receivables				138	0	936	936		193	193	193
Inventory	2		294	37	0	37	37	953	257	257	257
Total current assets		-	51 771	52 751	131	52 751	52 751	185 674	111 285	120 642	133 635
Non current assets											
Long-term receivables				193		193	193		193	193	194
Investments			1 887	94	0				441	441	441
Investment property								1 514			
Investment in Associate											
Property, plant and equipment	3		1 284	35 945	15	35 945	35 945	108 117	35 945	35 945	35 945
Agricultural											
Biological											
Intangible						94	94				
Other non-current assets											
Total non current assets		-	3 171	36 232	15	36 232	36 232	109 631	36 579	36 579	36 580
TOTAL ASSETS		-	54 942	88 983	146	88 983	88 983	295 305	147 864	157 221	170 215
LIABILITIES											
Current liabilities											
Bank overdraft	1		4 524	399		399	399	(5 082)	399	399	399
Borrowing	4		206	517	0	517	517	993	140		
Consumer deposits			226	374	0	374	374	10 728	374	374	374
Trade and other payables	4		6 502	28 247	52	28 247	28 247	96 864	30 961	32 531	34 101
Provisions			548	8 972	1	8 972	8 972	26 473			
Total current liabilities		-	12 005	38 509	53	38 509	38 509	129 977	31 874	33 304	34 874
Non current liabilities											
Borrowing			506	147	0	331	331	790	338	246	177
Provisions						1 134	1 134	4 397			
Total non current liabilities		-	506	147	0	1 466	1 466	5 187	338	246	177
TOTAL LIABILITIES		-	12 512	38 656	53	39 975	39 975	135 164	32 212	33 550	35 051
NET ASSETS	5	-	42 430	50 327	92	49 008	49 008	160 141	115 652	123 671	135 164
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)			3 243		92	49 008	49 008	159 170	60 552	24 384	26 119
Reserves	4		39 188					972	52 228	60 552	60 552
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	42 430	-	92	49 008	49 008	160 141	112 780	84 936	86 671

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Kwazulu-Natal: Mpofana(KZN223) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Kwazulu-Natal: Impibano (KZN223) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2011 (Published figures as at 2011/10/20)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		24 626	46 156	35 602	50 795	55 792	55 792	47 984	67 393	72 844	77 109
Government - operating	1	12 138	6 852	24 818	21 666	24 564	24 564	23 605	52 228	24 384	26 119
Government - capital	1								12 214	11 756	12 402
Interest				8 986		8 429	8 429		8 913	9 386	9 902
Dividends											
Payments											
Suppliers and employees		(17 572)	(21 994)	(114 671)	(37 561)	(79 197)	(79 197)	(25 270)	(114 680)	(88 971)	(94 314)
Finance charges		(23 075)	(31 413)		(35 955)	(429)	(429)	(41 914)	(471)	(500)	(530)
Transfers and grants	1	(228)		(666)					(1 000)		
NET CASH FROM/(USED) OPERATING ACTIVITIES		(4 110)	(399)	(45 932)	(1 055)	9 159	9 159	4 404	24 597	28 899	30 688
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors		992		28 882							
Decrease in other non-current receivables				118							
Decrease (increase) in non-current investments											
Payments											
Capital assets			(5 559)					(326)	(14 513)	(12 833)	(13 587)
NET CASH FROM/(USED) INVESTING ACTIVITIES		992	(5 559)	29 000	-	-	-	(326)	(14 513)	(12 833)	(13 587)
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits		32		148							
Payments											
Repayment of borrowing									(338)	(246)	(177)
NET CASH FROM/(USED) FINANCING ACTIVITIES		32	-	148	-	-	-	-	(338)	(246)	(177)
NET INCREASE/(DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	(3 087)	(5 959)	(16 784)	(1 055)	9 159	9 159	4 078	9 746	15 820	16 924
Cash/cash equivalents at the year end:	2	(1 733)	1 097	(4 363)				(367)	367	10 113	25 933
Cash/cash equivalents at the year end:	2	(4 819)	(4 862)	(21 147)	(1 055)	9 159	9 159	3 711	10 113	25 933	42 857

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Kwazulu-Natal: Mpopana(KZN223) - Table A9 Asset Management for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	urrent year 2010/11			2011/12 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
CAPITAL EXPENDITURE										
Total New Assets	1	-	18 133	12 069	9 579	6 929	6 929	14 514	12 833	13 587
Infrastructure - Road Transport			8 905	10 795	3 039	3 039	3 039	9 668	11 756	12 402
Infrastructure - Electricity			1 801	1 015	3 000	3 000	3 000	2 546		
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other								130		
Infrastructure		-	10 706	11 810	6 039	6 039	6 039	12 344	11 756	12 402
Community			63	161	80			457		
Heritage assets										
Investment properties										
Other assets			7 365	97	3 460	890	890	1 713	1 077	1 185
Agricultural assets										
Biological assets										
Intangibles										
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets										
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4	-	8 905	10 795	3 039	3 039	3 039	9 668	11 756	12 402
Infrastructure - Road Transport		-	1 801	1 015	3 000	3 000	3 000	2 546	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	130	-	-
Infrastructure		-	10 706	11 810	6 039	6 039	6 039	12 344	11 756	12 402
Community		-	63	161	80	-	-	457	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	7 365	97	3 460	890	890	1 713	1 077	1 185
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	18 133	12 069	9 579	6 929	6 929	14 514	12 833	13 587
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport			8 905	10 795	6 078	3 039	3 039	19 336	23 512	24 804
Infrastructure - Electricity			1 801	1 015	6 000	3 000	3 000	3 792		
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other								260		
Infrastructure		-	10 706	11 810	12 078	6 039	6 039	23 388	23 512	24 804
Community			63	161	160			714		
Heritage assets										
Investment properties										
Other assets			7 365	97	6 920	890	890	3 626	2 154	2 370
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	18 133	12 069	19 158	6 929	6 929	27 728	25 666	27 174
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment	3	-	-	-	2 448	5 679	5 679	5 709	6 012	6 343
Repairs and Maintenance by Asset Class					-	-	-	5 960	7 500	7 766
Infrastructure - Road Transport								1 500	2 124	2 249
Infrastructure - Electricity								3 380	4 256	4 477
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	4 880	6 380	6 726
Community										
Heritage assets										
Investment properties										
Other assets	6,7							1 080	1 120	1 040
TOTAL EXPENDITURE OTHER ITEMS		-	-	-	2 448	5 679	5 679	11 669	13 512	14 109
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	21.5%	29.2%	28.6%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	21.0%	29.0%	29.0%
Repairs and Maintenance by Expenditure Items										
Employee related costs										
Other materials										
Contracted Services										
Other expenditure										
Total Repairs and Maintenance Expenditure		-	-	-	-	-	-	-	-	-
References										

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
Sanitation/Sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
Energy:										
Electricity (at least min.service level)					3	3	3			
Electricity - prepaid (min.service level)								3	4	4
<i>Minimum Service Level and Above sub-total</i>					3	3	3	3	4	4
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5				3	3	3	3	4	4
Refuse:										
Removed at least once a week								4		
<i>Minimum Service Level and Above sub-total</i>								4		
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5							4		
Households receiving Free Basic Service:	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)								3		
Refuse (removed at least once a week)								4		
Cost of Free Basic Services provided:	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)					2 000	2 000		1 631		
Refuse (removed once a week)					2 000	2 000	2 000	2 101		
Total cost of FBS provided (minimum social package)		-	-	-	4 000	4 000	2 000	3 732	-	-
Highest level of free service provided:										
Property rates (value threshold)		9 778	9 778	2 199 773						
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)					50	50				
Refuse (average litres per week)										
Revenue cost of free services provided:	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Kwazulu-Natal: Mpofana(KZN223) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	Section											
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(4 819)	(4 862)	(21 147)	(1 055)	9 159	9 159	3 711	10 113	25 933	42 857
Cash + investments at the yr end less applications - R'000	18(1)b	2	–	10 981	16 388	(26 392)	7 796	7 796	(57 205)	10 157	60 423	66 739
Cash year end/monthly employee/supplier payments	18(1)b	3	–	(1.9)	(6.6)	(0.2)	1.8	1.8	0.9	1.7	4.2	6.6
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	12 169	12 920	370	1 583	1 583	6 822	2 302	5 614	6 157
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	(6.0%)	12.5%	11.5%	36.7%	(6.0%)	(16.7%)	41.6%	(0.7%)	(0.5%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	89.9%	75.6%	164.2%	43.5%	109.9%	109.9%	25%	43.5%	95.6%	91.2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	13.1%	0.0%	0.0%	0.0%	8.5%	8.3%	8.2%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	30.7%	0.0%	0.0%	0.0%	0.0%	6.4%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	0.0%	15.1%	(99.9%)	142078.3%	0.0%	479.9%	(50.4%)	3.8%	7.7%
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	0.0%	(100.0%)	0.0%	0.0%	(100.0%)	0.1%	0.0%	0.5%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	16.6%	20.9%	21.6%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Kwazulu-Natal: Mpofana(KZN223) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

[illegible]Trend

Kwazulu-Natal: Mpofana(KZN223) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	Section											
Change in consumer debtors (current and non-current)			28 484	26 395	4 184	(30 558)	-	-	145 637	87 618	3 357	6 994

Kwazulu-Natal: Mpofana(KZN223) - Table SA34a Capital Expenditure on New Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Capital Expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	10 706	11 810	6 039	6 039	6 039	12 344	11 756	12 402
Infrastructure - Road Transport		-	8 905	10 795	3 039	3 039	3 039	9 668	11 756	12 402
Roads, Pavements, Bridges and Storm Water			8 905	10 795	3 039	3 039	3 039	9 668	11 756	12 402
Infrastructure - Electricity		-	1 801	1 015	3 000	3 000	3 000	2 546	-	-
Electricity Reticulation			1 801	1 015	3 000	3 000	3 000	2 546		
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Water Reservoirs and Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Sewerage Purification and Reticulation										
Infrastructure - Other		-	-	-	-	-	-	130	-	-
Waste Mangement										
Transportation	2									
Housing										
Gas										
Other	3							130		
Community		-	63	161	80	-	-	457	-	-
Parks and Gardens										
Sportfields				99				137		
Community Halls					80					
Libraries										
Recreational Facilities										
Security and Policing										
Buses										
Clinics										
Museums and Art Galleries										
Other			63	63				320		
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties										
Other Assets		-	7 365	97	3 460	890	890	1 713	1 077	1 185
General Vehicles				7						
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Plant and Equipment					404	323	323			
Office Equipment			7 365	88	1 382	567	567			
Abattoirs										
Markets										
Civic Land and Buildings										
Other Land and Buildings										
Other				8	1 674			1 713	1 077	1 185
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles										
Total Capital Expenditure on new assets	1	-	18 133	12 069	9 579	6 929	6 929	14 514	12 833	13 587
Specialised Vehicles										
Refuse		-	-	-	-	-	-	-	-	-
Fire										
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Kwazulu-Natal: Mpofana(KZN223) - Table SA34b Capital Expenditure on Renewal of Existing Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Capital Expenditure on Renewal of Existing Assets by Asset Class/Sub-class										
Infrastructure	2 									

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Kwazulu-Natal: Mpofana(KZN223) - Table SA34c Repairs and Maintenance Expenditure by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description		Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Repairs and Maintenance Expenditure by Asset Class/Sub-class											
<u>Infrastructure</u>									4 880	6 380	6 726
Infrastructure - Road Transport									1 500	2 124	2 249
<i>Roads, Pavements, Bridges and Storm Water</i>									1 500	2 124	2 249
Infrastructure - Electricity									3 380	4 256	4 477
<i>Electricity Reticulation</i>									3 380	4 256	4 477
<i>Street Lighting</i>											
Infrastructure - Water									-	-	-
<i>Water Reservoirs and Reticulation</i>											
Infrastructure - Sanitation									-	-	-
<i>Sewerage Purification and Reticulation</i>											
Infrastructure - Other									-	-	-
<i>Waste Management</i>											
<i>Transportation</i>			2								
<i>Housing</i>											
<i>Gas</i>											
<i>Other</i>			3								
<u>Community</u>									-	-	-
Parks and Gardens											
Sportfields											
Community Halls											
Libraries											
Recreational Facilities											
Security and Policing											
Buses			7								
Clinics											
Museums and Art Galleries											
Other											
<u>Heritage Assets</u>									-	-	-
Heritage Assets											
<u>Investment properties</u>									-	-	-
Investment properties											
<u>Other Assets</u>									1 080	1 120	1 040
General Vehicles											
Specialised Vehicles									-	-	-
Plant and Equipment											
Office Equipment											
Abattoirs											
Markets											
Civic Land and Buildings											
Other Land and Buildings											
Other									1 080	1 120	1 040
<u>Agricultural Assets</u>									-	-	-
Agricultural Assets											
<u>Biological Assets</u>									-	-	-
Biological Assets											
<u>Intangibles</u>									-	-	-
Intangibles											
Total Repairs and Maintenance Expenditure		1	-	-	-	-	-	-	5 960	7 500	7 766
<u>Specialised Vehicles</u>									-	-	-
Refuse											
Fire											
Conservancy											
Ambulances											

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'